

PROPOSAL

For Raising one Hundred Thousand Pounds, by laying a Duty upon Hats.

The Equality of this Tax.

THis is an equal Tax, for tho' a Poor Man pay as great a Tax as a Rich Man, yet the Rich Man wearing more *Hats* than the Poor Man, consequently pays the more Taxes; but, if that satisfy not, then the Tax may be proportion'd to the value of the *Hats*, viz *Beyers, Casters, Carolinas, or Bever-Carolina's* and *Felts*, the *Felts* to pay Six-pence and the rest Twelve-pence a Piece.

The Practicableness of it, how and which way this Commodity may be brought to account, so as to render it capable of being Tax'd.

The same Method, in some measure, being taken in this, as in the *Excise*; for each *Hatter* must once a Month (or oftner if there be occasion) make an Entry of how many of each sort of *Hats* each of his Men makes every day, the Names of each Journeyman, the particular Number and sorts each Journeyman makes to be set down to his Name, the days of their making none to be likewise set down, the Entry to be made at the next *Excise Office*, a Copy of the Entry to be there taken, one at the Office and the Gauger to sign it, and then to be affix'd in the Shop for the Jourymen to refer to. Incouragement to be given to any of the Servants for discovering false Entries, and Penalties to be laid on them that make 'em, every Journeyman for concealing likewise to incur a Penalty. By this means every *Hatter*, if he makes a false Entry, will be in the power of every one of the said Jourymen; and they for their concealment will be in the power of each other. This, with other Provisions that are made, secures this Tax from Frauds and concealments (as by the proposal at large will appear) much better than the *Excise* either is or can be, and besides there is a Mark or Stamp provided, if it be necessary, whereby it will not only be under a greater security than the *Excise*, but equal with that of the Stamp Office too.

From the necessity of this Commodity, no prejudice to the Hatters Trade; and from its being General, and proportion'd to the value of the Hat, no hardship upon any one.

This is a Tax on things absolutely necessary, and such as must be had, and therefore no prejudice to Trade; and tho' it be upon necessaries, yet so small is the Consumption among the poorer sort of People that they cannot be thereby put under any manner of Difficulties, and is so general that there's none who does not Contribute towards it, and tho' the Supply is very considerable, yet so small a matter is it that comes out of each Mans Pocket, that it cannot be imagin'd 'twill be a hardship upon any. *Hats* (as every one knows) are fallen more than a Third, and notwithstanding, it is not known that the Consumption is increas'd by it; therefore, if the sinking of the price has not increas'd the consumption, the rising of it again (especially since the Duty propos'd will not raise 'em to

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The Collection without Charge, being to be manag'd by the Officers of the Excise.

By how much the charge of one Tax is less than another, by so much in that respect it has the advantage, and is as it were, so much clear gains to the Government. Now the charge of the Excise, it seems, comes to about a Tenth of the Income, and this being to be annex'd to the Excise-Office may be easily manag'd by their Officers, so that this may be brought in for nothing, or for a very small matter at most. Comparing this advantage therefore with the Excise, together with the security of this Tax beyond what that is capable of, and, if a Mark shall be thought necessary, equal to that of the Stamp-Office too, it will be found there will be so much sav'd by it, which together with its other advantages will be no small Recommendation of it. The Customs are not brought in neither under a very great charge; nay, the very Land Tax amounts to a Twenty-Third.

From its creating no new Officers and its being Collectable with little or no charge, it is free from all ill Consequences, it is therefore NO EXCISE.

And tho' it be propos'd to be under the managery of the Excise, yet is it not an Excise it self, that is to say, tis not attended with the same ill consequences; because it creates no new Offices or Officers, and is Collectable with little or no charge. For this reason therefore, and because it is a Tax equal in it self, certain to be depended upon, to be had without Frauds or Concealments, that does not Prejudice Trade in general, or the *Hat-makers* in particular; it is Humbly propos'd to the Consideration of this Honourable House.